

DEBRA K. DAVENPORT, CPA AUDITOR GENERAL WILLIAM THOMSON DEPUTY AUDITOR GENERAL

June 1, 2006

Governing Board Phoenix Elementary School District No. 1 1817 North 7th Street Phoenix, AZ 85006-2133

Members of the Board:

We have received the District's audit reports and Uniform System of Financial Records Compliance Questionnaire for the year ended June 30, 2005. Therefore, the District has met the report submission requirements for that year.

If you have questions concerning this matter, please call me at (602) 553-0333.

Sincerely,

Gregory R. Rickert, CPA Accounting Services Manager

cc: Dr. Georgina Takemoto, Superintendent
Phoenix Elementary School District No. 1
The Honorable Sandra E. Dowling, Maricopa County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education